4. As per L. S. G. Commissioner's Memo No. R2C. 1065—54-55, dated 22nd June 1954: it has been suggested to divide the Hotels as I class, II class, III class, IV class to levy the fees as Rs. 50, Rs. 40, Rs. 30, Rs. 20, respectively. If it is approved the same will be fixed and levied.

K. H. VENKATA REDDY,
President.

Notification dated 26th August 1956.

No. M. C. P. R. 97—56-57. It is hereby notified for the information of the inhabitants of the Manchenahalli Town including Bandiramanahalli and Buddivantanahalli Branch Towns, that the Municipal Council, Manchenahalli, have resolved at their meeting held on 26th August 1956 to introduce the Model Rules for the assessment of taxes on arts, professions, trades and callings and on offices and appointments framed under Section 46 (1) (h) read with Section (61) (h) (xi) of the Town Municipalities Act, 1951.

Objections or suggestions if any to the proposed Rules may be preferred in writing to the President, Town Municipal Council, Manchenahalli, within one month from the date of this Notification. Objections or suggestions received after the specified period will not be considered.

The draft Rules referred to above are available in the Municipal Office and they can be looked into during working hours on office days.

Rules framed by the Manchenahalli Town Municipal Council, under Section (46) (1) (h) read with Section 61 (h) (xi) of the Mysore Town Municipalities Act of 1951, for the assessment of tax on arts, professions, trades and callings and on offices and appointments.

1. In the rules, the word "person" shall include a firm, company or association.

2. Every person who within the Manchenahalli Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed.

3. The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Town Municipalities Act.

4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days within the town.

5. The tax leviable under the rules from a firm, company or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On or before 1st January or 1st July of every year, an assessment list in the appended form shall be prepared. The procedure laid down in Section ...of the Town Municipalities Act, regarding the assesment of rate on buildings or lands shall apply *mutatis mutandis* in respect of assesment of the tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

8. Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment provided that no such tax shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless not in writing of the fact of his giving up the profession, art, trade calling or office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

9. The burden of providing the facts entitling any [illegible] relief under this rule shall be upon him.

SCHEDULE. 251

Maximum rates of tax on arts, professions, trades and callings.

Class I.

Every person holding any office or appointment, public or private or employed in any capacity, whose pay or salary amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards.—

(i) Carrying on a business as a company;
(ii) Abkari renters, wholesale and retail trades, and manufacturers of every kind, contractors, auctioneers and commission agents;
(iii) Bankers, money-lenders, money-changers and pawn-brokers;
(iv) Editors and proprietors of newspapers;
(v) Brokers and dealers in securities, shares or bills of exchanges;
(vi) Practising barristers, Advocates, High Court vakils, solicitors, attorneys, pleaders and law agents;
(vii) Practising medical practioners of all kinds including hakims and vaidyas.
(viii) Dentists and veterinary surgeons;
(ix) Architects and Civil Engineers;
(x) Owners and farmers of markets and tool-makers;
(xi) Keepers of hotels, lodging houses and boarding houses;
(xii) Builders and surveyors;
(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds;
(xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers;
(xv) Dealers in animals, vehicles, and owners and keepers of lively stables or hackney carriage;
(xvi) Artisans (yearly Rs. 50.)

Class II.

Every person described in class I whose pay or salary amounts or whose income is estimated to amount five hundred rupees a month or upwards. (yearly Rs. 25.)

Class III.

Every person described in class I whose pay or salary amounts or whose income is estimated to amount to three hundred rupees a month or upwards. (yearly Rs. 12.)

Class IV.

Every person described in class I whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards. (yearly Rs. 9.)

Class V.

Every person described in class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards. (yearly Rs. 4.)

Class VI.

Every person described in class I whose pay or salary amount or whose income is estimated to amount to fifty rupees a month or upwards. (yearly Rs. 2.)

Class VII.

Every person described in class I whose pay or salary amount or whose income is estimated to amount to thirty rupees a month or upwards. (yearly Re. 1.)

Note.—The foregoing classification is subject to the following provisos, namely:

Proviso 1.—No owner of cotton press shall be placed in any class below Class II.

Proviso 2.—No wholesale trader, banker, barrister, advocate, High Court vakil, solicitor, attorney, architect, civil engineer, mill owner or factory owner shall be placed in any class below Class III.

Proviso 3.—No abkari seller (other than a mere liquor-shop keeper editor or proprietor or newspaper, broker or other dealer in securities, shares or bills of exchanges, and no pleader, medical practitioner (other than a hakim or vaidya), dentist or veterinary surgeon shall be placed in any class below Class IV.

Proviso 4.—No auctioneer, money-lender, owner or farmer of a market tool-farmer, keepers of hotel, lodging house, and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

K. H. VENKATA REDDY,
President.

OFFICE OF THE AMILDAR AND ELECTION AUTHORITY KANAKAPURA TALUK, KANAKAPURA.

VILLAGE PANCHAYET CHAIRMEN ELECTION.

Notification dated 11th October 1956.

No. V.P.C. 96—56-57. It is hereby notified for the information of the public that the following persons have been elected as Village Panchayet Chairmen, in respect of Village Panchayets, noted below in Kanakapura Taluk, as per elections held under the rules of Mysore Village Panchayet Election of Chairman, 1955 :—

Sl. No.	Name of Chairman	Name of Panchayet	Name of Hobli
	Sriyuths—		
1	Sadashiva Rao ...	Uyyamballi ...	Uyyamballi
2	Linge Gowda bin Linge Gowda	Sasalapura ...	Sathanur
3	P. Channabasave Gowda ...	Suranahalli ...	Do
4	Patel Dase Gowda ...	Gerahalli ...	Do
5	Shanubhog Narayanaswami ...	Arehosshalli ...	Do
6	B. V. Javarayi Gowda ..	Bommanahalli ...	Do
7	Patel Mare Gowda ...	Dumtoor ...	Do
8	Malle Gowda ...	Agara ...	Maralavadi
9	Kenche Gowda ...	Kolalagondi ...	Do
10	B. Bapu Rao ...	Chickamaralavadi	Do
11	K. Venkatappa ...	M. Muniyambalu	Do
12	Chicka Honne Gowda ...	Chiluru ...	Do
13	Thimme Gowda ...	Mallapura ...	Kodihalli
14	Munnin Gowda ...	Hanchiguli ...	Do
15	Shivane Gowda ...	Kempalnatha ...	Do

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H. G. HALAPPA,
Amildar and Election Authority.